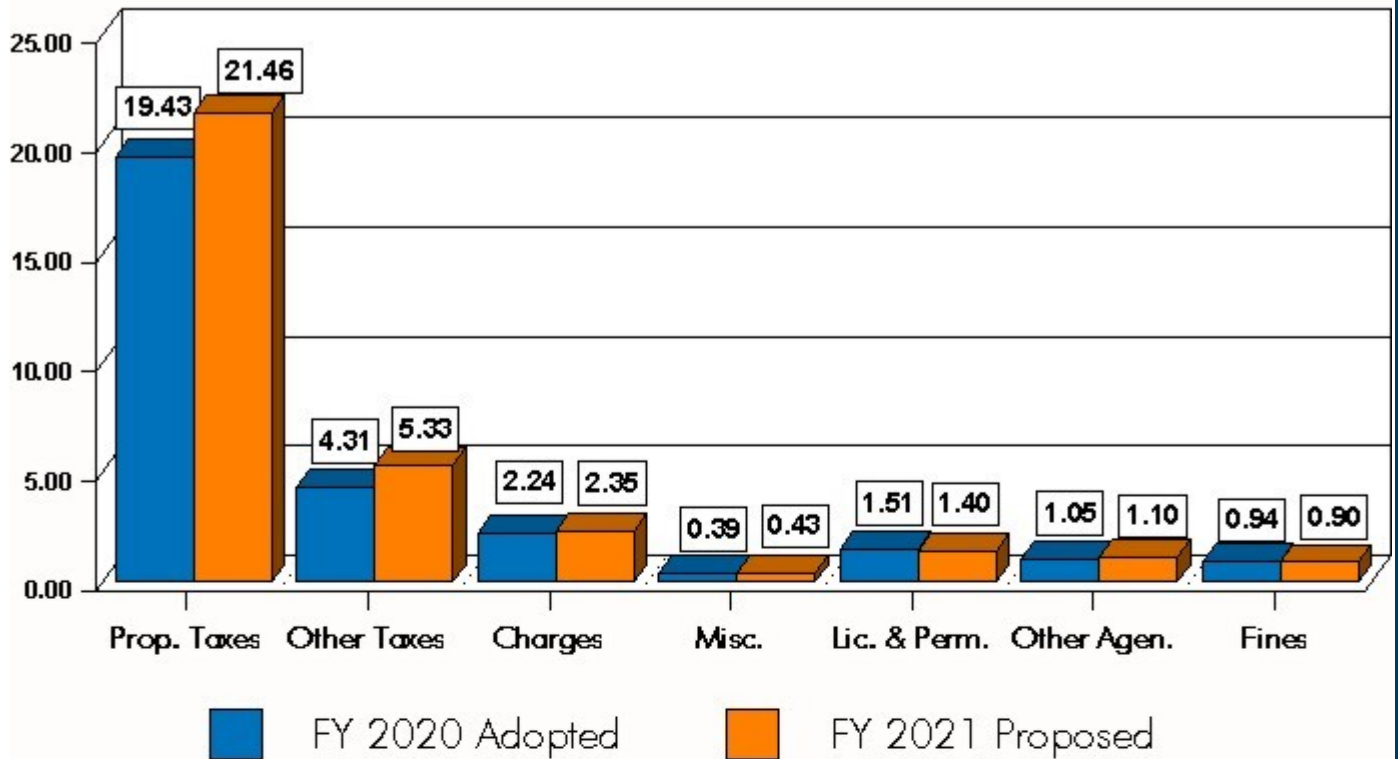
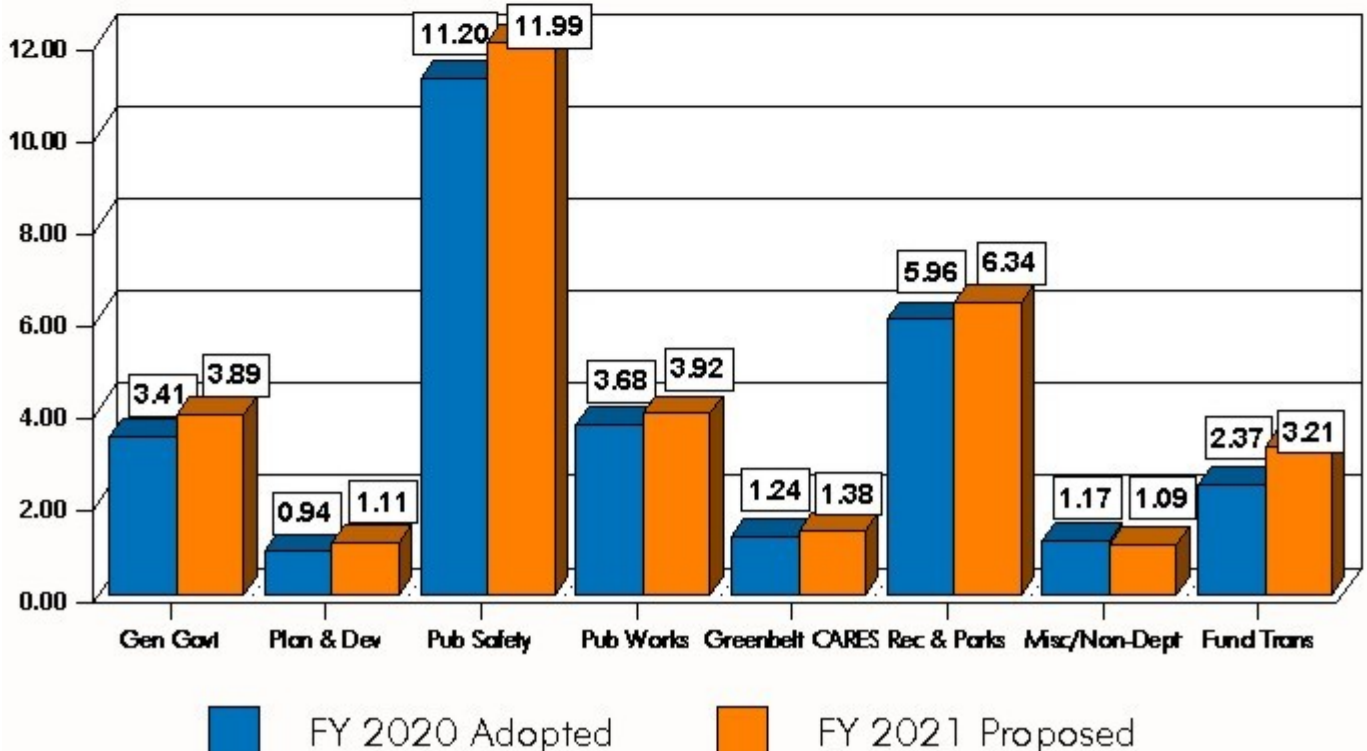


	FY2018 Actual Trans.	FY2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
FUND BALANCE AS OF JULY 1						
Unassigned	\$4,574,488	\$4,945,069	\$3,092,778	\$4,736,326	\$5,346,758	
Nonspendable & Assigned	231,724	231,724	300,000	711,742	750,000	
TOTAL FUND BALANCE	\$4,806,212	\$5,176,793	\$3,392,778	\$5,448,068	\$6,096,758	\$0
REVENUES						
Real Estate Taxes	\$16,484,748	\$17,635,268	\$18,552,100	\$18,640,100	\$19,589,900	\$0
Personal Property Taxes	1,820,867	1,822,529	1,889,000	1,878,700	1,868,700	0
Other Taxes	4,257,404	4,669,472	4,835,400	5,128,800	5,334,900	0
Licenses and Permits	1,559,799	1,484,562	1,431,300	1,408,600	1,400,000	0
Intergovernmental	1,101,432	1,084,727	1,070,500	1,085,300	1,104,435	0
Charges for Services	2,237,163	2,316,911	2,274,500	2,333,000	2,350,900	0
Fines and Forfeitures	744,639	650,553	652,000	952,500	902,000	0
Interest	78,655	149,028	200,000	180,000	150,000	0
Miscellaneous Revenue	198,047	306,548	223,800	256,600	280,200	0
Interfund Transfers	35,000	46,600	45,000	45,000	0	0
TOTAL REVENUES	\$28,517,755	\$30,166,197	\$31,173,600	\$31,908,600	\$32,981,035	\$0
EXPENDITURES						
General Government	\$2,984,823	\$3,326,068	\$3,588,800	\$3,853,400	\$3,892,900	\$0
Planning and Development	787,973	902,517	1,042,900	829,700	1,113,300	0
Public Safety	10,023,899	10,575,996	11,554,100	10,811,100	11,991,600	0
Public Works	3,366,600	3,682,517	3,842,800	3,725,500	3,922,900	0
Greenbelt CARES	1,131,991	1,249,585	1,276,800	1,172,800	1,376,000	0
Recreation and Parks	5,710,277	5,794,288	6,139,400	5,939,410	6,335,800	0
Miscellaneous	229,273	244,151	279,700	292,200	317,700	0
Non-Departmental	823,668	692,801	766,600	836,800	765,700	0
Fund Transfers	3,088,670	3,427,000	2,497,000	3,799,000	3,210,000	0
TOTAL EXPENDITURES	\$28,147,173	\$29,894,923	\$30,988,100	\$31,259,910	\$32,925,900	\$0
Fund Balance Increase/(Decrease)	\$370,581	\$271,274	\$185,500	\$648,690	\$55,135	\$0
FUND BALANCE AS OF JUNE 30						
Unassigned	\$4,945,069	\$4,736,326	\$3,278,278	\$5,346,758	\$5,401,893	\$0
Nonspendable & Assigned	231,724	711,742	300,000	750,000	750,000	
TOTAL FUND BALANCE	\$5,176,793	\$5,448,068	\$3,578,278	\$6,096,758	\$6,151,893	\$0
% Unassigned Fund Balance to Expenditures for the Year	17.6%	15.8%	11.5%	17.1%	16.4%	
Revenue Increase/(Decrease) as a %	10.29%	5.78%	3.34%	5.78%	3.36%	
Expenditure Increase/(Decrease) as a %	5.98%	6.21%	3.66%	4.57%	5.33%	
Net Cash Flow Growth Rate as a %	4.32%	-0.43%	-0.32%	1.21%	-1.97%	

FY 2020 & FY 2021 REVENUES



FY 2020 & FY 2021 EXPENDITURES



FY 2021 Revenues



FY 2021 Expenditures



GENERAL FUND SUMMARY - REVENUES						
Account Classification	FY 2018 Actual Trans.	FY 2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
TAXES						
411000 Real Property						
411100 Real Property	\$17,116,225	\$17,904,120	\$19,117,300	\$19,207,800	\$20,113,600	
411200 Property Abatement	(245,011)	(14,388)	(297,900)	(297,900)	(297,900)	
411210 Real Prop. Abate. Prior Yr.	(183,773)	(554)	(100,000)	(100,000)	(100,000)	
411220 Homestead Tax Credit	(161,720)	(201,969)	(126,500)	(120,100)	(76,100)	
411230 Homeowners Tax Credit	(40,972)	(51,941)	(40,800)	(49,700)	(49,700)	
Total Real Property Taxes	\$16,484,748	\$17,635,268	\$18,552,100	\$18,640,100	\$19,589,900	\$0
412000 Personal Property						
412100 Personal Property - Local	15,507	12,254	16,000	14,000	14,000	
412110 Public Utilities	306,827	331,497	320,000	330,000	330,000	
412120 Ordinary Business Corp.	1,446,057	1,459,460	1,500,000	1,450,000	1,450,000	
412140 Local Prior Year Taxes	377	0	0	0	0	
412150 Utility Prior Year Taxes	3,870	0	0	0	0	
412160 Ordinary Prior Year Taxes	13,476	29,570	20,000	40,000	30,000	
412200 Abatements - Current	(58,363)	(122,804)	(40,000)	(40,000)	(40,000)	
412210 Abatements - Prior Year	(26,766)	(23,766)	(40,000)	(40,000)	(40,000)	
413100 Penalties & Interest	25,167	40,317	20,000	30,000	30,000	
414100 Payment in Lieu	94,716	96,000	93,000	94,700	94,700	
Total Personal Property Taxes	\$1,820,867	\$1,822,529	\$1,889,000	\$1,878,700	\$1,868,700	\$0
421000 Other Taxes						
421100 Income Taxes	2,747,028	3,371,654	3,100,000	3,465,000	3,585,000	
421200 Admiss & Amusements	160,392	138,361	160,000	280,000	280,000	
421300 Hotel/Motel Tax	956,465	722,739	1,025,000	825,000	900,000	
422100 Highway	393,519	436,718	550,400	558,800	569,900	
Total Other Taxes	\$4,257,404	\$4,669,472	\$4,835,400	\$5,128,800	\$5,334,900	\$0
TOTAL TAXES	\$22,563,020	\$24,127,268	\$25,276,500	\$25,647,600	\$26,793,500	\$0
LICENSES & PERMITS						
431000 Street Use						
431100 Street Permits	\$145,384	\$69,845	\$50,000	\$13,000	\$10,000	
431200 Residential Prop. Fees	664,510	663,995	655,300	659,800	659,800	
431300 Bldg. Construction	53,017	53,735	50,000	53,000	53,000	
431400 Commercial Property	210,065	213,156	210,000	210,000	210,000	
431500 Variance/Departure	2,340	0	0	0	0	
431600 Dev. Review Fees	3,000	15,364	0	10,000	10,000	
432000 Business Permits						
432100 Traders	35,770	31,220	33,000	32,000	32,000	
432300 Liquor License	9,223	8,511	9,900	12,700	10,100	
432400 Non-Residential Alarm	33,950	28,550	30,000	30,000	30,000	
433000 Other Licenses & Permits						
433100 Animal	0	0	0	0	0	
433200 Dog Park Fees	75	65	3,050	50	50	
433300 Boats	24	21	50	50	50	
433400 Cable Television	402,441	400,101	390,000	388,000	385,000	
TOTAL	\$1,559,799	\$1,484,562	\$1,431,300	\$1,408,600	\$1,400,000	\$0

Account Classification	FY 2018 Actual Trans.	FY 2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
REVENUE FROM OTHER AGENCIES						
441000 Grants from Federal Gov't						
441105 HIDTA	\$6,845	\$5,177	\$8,000	\$8,000	\$8,000	
441114 Service Coordinator	97,502	75,724	59,000	59,000	78,135	
441115 FEMA Reimbursement	0	0	0	0	0	
441199 One Time Grants	3,428	0	0	0	0	
442000 Grants from State Gov't						
442101 Police Protection	455,500	445,669	450,000	445,000	445,000	
442102 Youth Services Bureau	65,008	65,008	65,000	65,000	65,000	
442118 Maryland State Arts	37,263	39,339	44,700	44,700	44,700	
442199 Traffic Safety (SHA)	22,297	38,222	35,200	35,000	35,000	
443000 Grants from County Gov't						
443102 Youth Services Bureau	30,000	30,000	30,000	50,000	50,000	
443106 Landfill Disposal Rebate	57,652	57,652	57,700	57,700	57,700	
443107 Code Enforcement	6,500	6,500	6,500	6,500	6,500	
443110 Financial Corporation	437	437	400	400	400	
443127 School Resource Officer	80,000	80,000	80,000	80,000	80,000	
443128 M-NCPPC	234,000	234,000	234,000	234,000	234,000	
443199 One Time Grants	5,000	7,000	0	0	0	
TOTAL	\$1,101,432	\$1,084,727	\$1,070,500	\$1,085,300	\$1,104,435	\$0
SERVICE CHARGES FOR SERVICES						
451000 Sanitation & Waste Removal						
451100 Waste Collection & Disposal	\$674,788	\$676,867	\$679,000	\$679,000	\$679,000	
451200 Recycling Fee	7,137	7,504	7,200	7,200	7,200	
452000 - 457000 Recreation						
452101 Therapeutic Recreation	18,884	15,427	13,000	14,000	14,000	
452102 Park Permits	5,355	7,915	6,000	3,000	6,000	
452103 Tennis Courts Lighting	3,913	5,558	6,000	6,000	6,000	
452105 Recreation Concessions	3,048	2,624	3,000	2,800	3,000	
452199 Miscellaneous	2,734	3,874	4,000	2,500	3,000	
452200 Recreation Centers	27,637	22,838	23,000	19,500	20,000	
453000 Aquatic and Fitness Center	569,601	605,979	586,000	581,000	594,500	
454000 Community Center	215,294	215,353	190,900	207,900	207,900	
455000 Greenbelt's Kids	529,930	555,495	562,000	595,000	595,000	
456000 Fitness & Leisure	64,397	67,085	69,000	80,000	80,000	
457000 Arts	98,809	116,789	111,900	123,900	123,900	
458000 Other Charges/Fees						
458101 GED Co-pay	1,710	1,440	1,500	1,300	1,500	
458103 Bus Fares	7,577	7,414	7,500	7,400	7,400	
458104 Univ. of MD Bus Pass	760	550	0	0	0	
458202 Pet Adoption	5,590	4,200	4,500	2,500	2,500	
TOTAL	\$2,237,163	\$2,316,911	\$2,274,500	\$2,333,000	\$2,350,900	\$0

Account Classification	FY 2018 Actual Trans.	FY 2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
FINES & FORFEITURES						
460101 Parking Citations	\$93,357	\$71,139	\$75,000	\$75,000	\$75,000	
460102 Citation Late Fees	9,805	4,950	5,000	5,500	5,000	
460103 Impound Fees	5,925	5,200	5,000	6,000	6,000	
460121 Municipal Infractions	12,240	11,665	12,000	12,000	12,000	
460122 False Alarm Fees	7,750	3,075	5,000	4,000	4,000	
460201 Red Light Camera Fines	155,835	133,760	110,000	500,000	450,000	
460301 Speed Camera Fines	459,727	420,763	440,000	350,000	350,000	
TOTAL	<u>\$744,639</u>	<u>\$650,553</u>	<u>\$652,000</u>	<u>\$952,500</u>	<u>\$902,000</u>	<u>\$0</u>
470000 Interest & Dividends	\$78,655	\$149,028	\$200,000	\$180,000	\$150,000	
MISCELLANEOUS REVENUES						
480101 Rents & Concessions	\$580	\$510	\$500	\$500	\$500	
480200 Sale of Recyclable Material	5,580	5,791	5,500	5,000	5,000	
480301 Other	20,182	31,059	20,000	25,000	25,000	
480302 Purchase Card Rebates	4,588	5,248	5,000	5,000	5,000	
480303 EV Charging Station	0	720	0	1,000	1,000	
480402 Animal Control Contr.	365	1,088	500	500	1,500	
480403 Franklin Park Partnership	64,163	69,996	70,000	70,000	70,000	
480404 Four Cities Street Cleaning	64,273	94,695	84,600	86,900	86,800	
480405 IWIF Reimbursement	10,616	69,740	10,000	10,000	10,000	
480406 GRH Service Coordinator	27,700	27,700	27,700	27,700	27,700	
480407 GRH Mental Wellness				25,000	25,000	
480501 Museum Admission Fees					1,000	
480502 Museum Gift Shop Sales					6,000	
480503 Museum Walking Tours					2,700	
480504 Museum FOGM Transfer					13,000	
TOTAL	<u>\$198,047</u>	<u>\$306,548</u>	<u>\$223,800</u>	<u>\$256,600</u>	<u>\$280,200</u>	<u>\$0</u>
INTERFUND TRANSFERS						
490101 From Special Projects Fund	\$35,000	\$46,600	\$45,000	\$45,000	\$0	
TOTAL	<u>\$35,000</u>	<u>\$46,600</u>	<u>\$45,000</u>	<u>\$45,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL GENERAL FUND REVENUES	\$28,517,755	\$30,166,197	\$31,173,600	\$31,908,600	\$32,981,035	\$0

REAL PROPERTY	Date of Finality	Actual and Estimated FY 2020		Proposed FY 2021	
		Assessment	Adopted Rate \$0.8275	Assessment	Proposed Rate \$0.8275
Full Year	January 1	\$2,307,612,000	\$19,095,500	\$2,428,013,143	\$20,091,800
3/4 Year Additions	April 1	15,212,890	94,400	2,250,000	14,000
1/2 Year Additions	July 1	3,943,202	16,300	1,500,000	6,200
1/4 Year Additions	October 1	750,000	1,600	750,000	1,600
Homestead Credit		(14,512,700)	(120,100)	(9,200,000)	(76,100)
Homeowners Credit		(6,000,000)	(49,700)	(6,000,000)	(49,700)
Abatements - Real Property		(36,000,000)	(297,900)	(36,000,000)	(297,900)
Total		\$2,271,005,392	\$18,740,100	\$2,381,313,143	\$19,689,900
PERSONAL PROPERTY	Date of Finality	Actual and Estimated FY 2020		Proposed FY 2021	
		Assessment	Revenue Rate \$1.7225	Assessment	Proposed Rate \$1.7225
Locally Assessed	January 1	\$811,600	\$14,000	\$811,600	\$14,000
Public Utilities	January 1	18,550,700	320,000	18,550,700	320,000
Business Corporations	January 1	84,058,000	1,450,000	84,058,000	1,450,000
Abatements - Personal Property	January 1	(2,318,800)	(40,000)	(2,318,800)	(40,000)
Total		\$101,101,500	\$1,744,000	\$101,101,500	\$1,744,000
Total Assessable Base/Property Taxes					
One cent (1¢) on the Real Property Tax Rate Yields			\$230,600		\$237,900
One cent (1¢) on the Personal Property Tax Rate Yields			\$10,100		\$10,100
Total Yield for One cent (1¢) on the Real & Personal Property Tax Rates			\$240,700		\$248,000
Note: Prior to FY 2001, real property was assessed at 40% of actual value. This accounts for the difference in tax rates between real and personal property.					

In this section, revenue sources in the General Fund are explained with comparisons between previous years' actual receipts, the original budget, an estimate for the current year, and the proposed revenue for the new fiscal year. The City's Fund Balance is also discussed. Revenues are budgeted on a modified accrual basis which means they are recorded when revenues are measurable and available to spend. The major categories of revenue are: 1) Real Property Tax, 2) Ordinary Business Corporations (Corporate Personal Property Tax), 3) State Shared Taxes, 4) Licenses and Permits, 5) Revenue from Other Agencies, 6) Service Charges, 7) Fines and Forfeitures and 8) Miscellaneous.

IMPACT OF COVID-19

On March 5, 2020, Governor Larry Hogan issued a Declaration of State of Emergency and Existence of Catastrophic Health Emergency – COVID-19. The City of Greenbelt assessed the situation and restricted public access to most city facilities and canceled programs to ensure the health and safety of its citizens and employees. Governor Hogan subsequently issued a series of orders resulting in the closure of non-essential businesses and a requirement for non-essential employees to stay home.

The impact of COVID-19 on the city's financial health is unknown at this time largely because there is no clear end in sight to the social distancing requirements and business closures.

Forecasts are particularly challenging when so much is unknown. Specifically,

- The virus's properties are not fully understood and could change.
- The role of asymptomatic patients is not fully understood.
- The true rates of infection and immunity are uncertain.
- Policy responses will be uneven, often delayed and there will be missteps.
- The reactions of firms and households are uncertain.

Forecasts in this environment will likely be inaccurate. For example, consensus estimates for initial unemployment claims in the United States were around 1.6 million at the end of March 2020, but the figure came in at 3.28 million – an historically unprecedented figure, about five times greater than the largest weekly increase in the global financial crisis. The intensity of the shock will be determined by the underlying virus properties, policy responses as well as consumer and corporate behavior in the face of adversity.¹

¹ Understanding the Economic Shock of Coronavirus, Carlsson-Szlezak, Reeves and Swartz, Harvard Business Review, March 27, 2020.

Preliminary estimates of the revenue loss to the City of Greenbelt range from \$2.6 million to \$3.6 million assuming the social distancing requirements end in June and many businesses reopen. These revenue reductions are expected to affect the last four months of FY 2020 and the first quarter of FY 2021. This range of potential revenue loss will increase if the business closure and stay at home requirements extend beyond June 30, 2020.

The numbers in the FY 2021 Proposed Budget were finalized as the COVID-19 outbreak hit the United States. These numbers will be adjusted during the budget process as the actual impacts on the City's financial position become more apparent and the Council provides policy guidance to the City Manager regarding which adjustments they would like staff to make as we continue to serve the Greenbelt community during the crisis. Expenditure reductions the City has considered in the past when faced with financial challenges include:

- Defer capital projects
- Continue vacation positions/selective hiring freeze
- Draw down on General Fund Reserves
- Eliminate non-essential training
- Defer employee raises and cost of living adjustments (COLAs)
- Delay the implementation of new initiatives (e.g. Employee Compensation Study)

FUND BALANCE

Fund Balance represents the accumulated total of revenues over expenditures since the beginning of the government in June 1937. The City's current fund balance guideline is to maintain a minimum balance equal to 10% of General Fund expenditures.

FUND BALANCE GOAL/GUIDELINE

In the short term, it is prudent to maintain reserves should the City experience a revenue shortfall or an emergency major operating expenditure. The current goal for the fund balance of the General Fund is to maintain a 10% ratio of fund balance to current year expenditures. Even when adhered to, the current guideline is not sophisticated enough to ensure long-term financial stability.

Prudent financial management requires a fund balance goal be stated in a manner that gives clear direction in order to maintain financial stability throughout trying economic times. Therefore, the fund balance of the General Fund should increase at the same pace as expenditures each fiscal year during economic expansions. Going forward, the goal should be to increase the fund balance during expanding economies so that a minimum balance of 10% of current year expenditures is achievable at the end of the next recession.

The fund balances for other funds are currently at a level necessary to meet the needs of the immediately succeeding fiscal year. However, current fund balances of capital funds, expected transfers in, and other revenues are not sufficient to fund all of the City's needs. The City recognizes that the fund balances of these other funds, particularly the Capital Projects Fund, must be sufficient to support near and long-term infrastructure projects, e.g. road reconstruction, building renovations, etc. If this goal is not met, the "pay as you go" approach cannot be achieved. There have been significant increases to the transfers from the General Fund to the Capital Projects Fund in recent fiscal years. As a result, the outlook for achieving adequate funding for much needed infrastructure projects has improved.

The fund balance has three parts. An unassigned balance is held without a specific purpose. These "reserves" are necessary to fund unexpected expenditures or revenue shortfalls that could occur. The other two designations for fund balance (non-spendable and assigned) are designated for specific initiatives.

The unassigned fund balance of the General Fund is projected to be 17.1% at the end of FY 2020. The unassigned fund balance is expected to decline by 0.7% in FY 2021, to 16.4%. As annual budgets increase, the fund balance must increase as well or it will decline as a percent of fund balance. Therefore, fund balance "in dollars" must increase over time or the result will be a decline in the financial health of the City.

The General Fund Summary sheet (page 1) shows the allocation of monies that have been designated for a specific use within the City's total fund balance. This portion of fund balance complements the remaining funds which are undesignated and unreserved. Examples of designated fund balance include funds set aside for inventories and encumbrances for obligations initiated in a prior fiscal year that is not payable until the subsequent fiscal year. These funds must be used for the designated purpose.

REVENUE ISSUES & FORECASTS

During periods of healthy revenue growth, governments must prepare for the next economic downturn. This is especially true for municipal governments as many of their revenue sources are dictated, controlled, and/or influenced by the larger governmental entities in which they are located. Fiscal year 2021 will be the fourth consecutive year in which revenues are projected to increase over the previous fiscal year albeit at a lower pace.

The City must increase its reserves in the funds that pay for infrastructure obligations. The objective in taking this "long view" is to be prepared for the inevitable economic downturn whenever it may

occur because infrastructure is one of the first areas to be cut during periods of declining revenue. Therefore, all efforts to increase capital project funding during good times is money well saved for the lean fiscal years surely to come.

Real estate revenue is the City's largest source of income. In the FY 2021 Proposed Budget, net real estate revenue (revenue less abatements and other reductions) accounts for 59.4% of total General Fund revenue. This is approximately 2.1% lower than the high point of 61.5% in FY 2010. It should be noted that in FY 1989, real estate revenue was only 48.5% of total General Fund revenue. The trend to a higher reliance on real estate revenue could place the City in a more vulnerable position fiscally when the next recession occurs. A diversified revenue stream is the best defense against a slowing economy.

Greenbelt increased its real property tax rate for FY 2020 for three primary reasons. First, residents approved a referendum in November 2017 to borrow up to \$2.5 million to implement federally mandated improvements to the Greenbelt Lake Dam. In the referendum literature, residents were informed that a tax rate increase of \$0.0075 may be required to support the new borrowing. In FY 2019, the city was able to obtain approval for a low-interest loan from the State of Maryland Department of Natural Resources (DNR) enabling the project to proceed. Second, City services continued to expand putting pressure on city resources. By FY 2020, city staffing increased by 16.3 full-time equivalent (FTE) positions since the last property tax rate increase in FY 2014. Third, the City adopted Prince George's County's minimum wage law in 2014 which was more generous than the law adopted by the State of Maryland. The result was a 35% or \$400,000 increase in wages to part-time employees over a four year period. Because this series of increases in the minimum wage were substantial, the City was not able to "pass along" all of the increased costs to users. Legislation enacted by the Maryland General Assembly during FY 2020 requires employers, including municipal governments, to pay phased-in higher minimum wages capping out at \$15.00 per hour in 2025 for employers with 15 or more employees, and in 2026 for employers with fewer than 15 employees.

REAL PROPERTY

The latest real estate assessment valuation for Greenbelt was completed in calendar year 2019 and set the baseline for assessed values for fiscal years 2020, 2021 and 2022. Therefore, FY 2020 was the first year of the next triennial assessment period ending in FY 2022. The City relies upon information from the State Department of Assessment and Taxation (SDAT) local office in Upper Marlboro to estimate the market value of real estate property in Greenbelt. The City of Greenbelt's real property consists of three types: individual homeowners (consisting of single family homes, townhomes and condominiums), apartment rental property and commercial business property. Residential homeowner property (56%) combined with apartments (21%) account for 77% of total assessed value in Greenbelt. Commercial property accounts for the remaining 23% of assessed value currently, down

from 36% of total value in FY 2012. While FY 2021 assessments for commercial properties are 23% lower than their peak in 2012, data from SDAT, indicates FY 2021 will be the first year that assessments for commercial properties have increased in the time period.

Total assessed real property values increased to \$2.29 million in FY 2020 and to \$2.42 billion in FY 2021. During the past 10 years, real property values peaked in FY 2011 at \$2.24 billion before the city felt the impact of the 2008 Recession. In FY 2014, the value of real property in Greenbelt declined to \$1.78 billion, a decrease of 20.5%. From peak to trough and back again required nine fiscal years. Residential property assessments are projected to increase 6.3% in FY 2021 while commercial properties are expected to increase 4.8%.

The City estimates real property abatements of \$297,900 in FY 2020 and \$100,000 for prior year abatements. Using information provided by SDAT via the Constant Yield Tax Rate Certification Report as a point of reference, staff estimates abatements to continue at \$297,900 in FY 2021 and \$100,000 for all prior years (FY 2020 and earlier).

Assessment increases are limited to 10% per year. This limit to a homeowner's assessment is called the "Homestead Property Tax Credit." It is estimated that these reductions will result in credits of \$120,100 in FY 2020 and \$76,100 in FY 2021. The State of Maryland has a second tax credit based upon a homeowner's income that limits the amount of property taxes owed. The City has "piggybacked" on this credit for homeowners in Greenbelt who qualify for the State credit. This additional credit is limited to 25% of the amount of the State credit. It is estimated that this credit will be \$49,700 in FY 2020 and FY 2021 .

PERSONAL PROPERTY

This designation contains three types of personal property: (1) Locally Assessed, (2) Public Utility and (3) Ordinary Business Corporation. The Personal Property Tax (PPT) is an ad valorem tax levied annually on all stock in a business, which includes furniture, equipment and inventory. Locally Assessed Personal Property Tax comes from unincorporated operations (e.g. sole proprietorships and partnerships). The Public Utility portion is a tax paid by public utilities on the value of stock and materials (e.g. poles and substations) owned by electric, communication and water companies located in Greenbelt. The Ordinary Business Corporation portion is paid by corporations doing business in Greenbelt. All companies owning business personal property and operating in Greenbelt are assessed as of January 1st in the subsequent fiscal year.

Corporate personal property tax revenue exceeded \$1.8 million in fiscal years 2005, 2006 and 2007. The recession and better inventory controls are cited as the primary reasons for the decline of this revenue source. Revenue was \$1.45 million in FY 2017, a 5.2% decline from a year earlier. This revenue source came in at \$1.44 million in FY 2018 and bounced up to \$1.46 million in FY 2019. It is estimated that revenue for corporate personal property taxes decrease slightly to \$1.45 million in FY 2020 and in FY 2021.

The two largest utilities, Pepco and Verizon, account for approximately 70% of personal property taxes from utility companies annually. Largely due to a 6.8% increase to the Pepco assessment, Utility Personal Property Taxes ended FY 2019 8% higher than in FY 2018. The FY 2020 adopted budget for personal property tax for utilities has been reduced to \$320,000 to reflect the usual revenue decline following a substantial investment by a utility company to their infrastructure due to depreciating the new assets in the subsequent year. However, the FY 2020 trend indicates this revenue source should come in at \$330,000 by the end of the year. The FY 2021 proposed budget assumes the same amount.

STATE SHARED TAXES

Income Tax – The City receives four estimated income tax payments from the State each fiscal year. These payments represent the State’s best estimate of the income tax monies due to the City. In addition, the City receives five residual payments. These payments are the result of income tax payers receiving additional time to file their returns after the April 15th deadline. The ratio of estimated to residual payments is approximately 3 to 1.

The average growth rate for income tax since 1990 has been 3.15%. After growing an average of 6.95% annually from FY 2014 to FY 2017, income tax receipts declined from \$2,896,261 in FY 2017 to \$2,747,028 in FY 2018, or 5.43%. The decline was entirely due to a reduction in the residual income payments of \$170,191. This trend reversed in FY 2019, when income taxes increased to \$3.4 million or by approximately 23%. This revenue category is expected to rise slightly to \$3.5 million in FY 2020 and \$3.6 million in FY 2021 or by approximately 3% in each of those fiscal years.

OTHER LOCAL TAXES

Admissions and Amusement (A&A) Taxes are levied on the gross receipts of a variety of entertainment and amusement activities. The City taxes gross receipts from these activities at the maximum rate of 10%. Approximately 75% of this revenue is derived from the admissions to movie theaters. Renovations to local theaters resulted in a 75% projected increase in revenue in FY 2020 from \$160,000 to \$280,000. A&A Taxes are expected to remain at \$280,000 for FY 2021.

Hotel/Motel Taxes are levied upon the room rates charged to visitors staying at Greenbelt’s six hotels. Revenues are not expected to meet budgeted expectations due to renovations at two hotels during FY 2020. The decrease is expected to be short-term. The FY 2020 and FY 2021 Hotel/Motel Taxes are estimated at \$825,000 and \$900,000 respectively.

The State Highway Administration (SHA) abandoned a long-standing formula in fiscal year 2008, when addressing its response to the Great Recession, to share **Highway User Revenue** with municipalities and counties. It was replaced with a slimmed down version and supplemented with annual

allotments submitted by the Governor and approved annually by the Maryland Assembly. In FY 2020, the State re-established a formula to share these revenues equitably. This revenue must be expended for the construction, reconstruction and/or maintenance of roads or streets.

Actual receipts, including the one-time monies for FY 2017 and FY 2018, were \$370,421 and \$393,519 respectively. The FY 2019 amount slightly exceeded the budget at \$436,718. For FY 2020, the city expects to receive slightly more than the budgeted amount of \$558,800. The upward trend continues in FY 2021. The State Highway Administration projects the city's FY 2021 revenue at \$569,900.

LICENSES AND PERMITS

Street Permit revenue represents fees paid by property owners to the City whenever improvements are made to the public right-of-way. The majority of these fees are paid by property developers within the City. Receipts from street permits are based upon the value of the improvement to the property.

Residential and Commercial Property Fees support the City's code enforcement program. The residential rental license fee was last increased in FY 2012, from \$100 to \$110. The increase kept the City's fees in line with the fees charged by other area jurisdictions. Apartment rental licenses comprise the largest portion of these fees. Rental fees from individual owners comprise approximately 15% of these revenues. Commercial entities located in Greenbelt must have a City license. The license fee is set in three tiers determined by the space occupied by the business. This fee was last increased in FY 2012. These fees have been very stable for many years. It is estimated at \$210,000 in FY 2020 and FY 2021.

The City receives **Cable Television Franchise Fees** from cable TV operators that provide service to Greenbelt residents and businesses. The fee is based on 5% of annual gross subscriber revenues during the period of the franchise operation. The City granted a 15 year franchise to Comcast in 1999 which expired in 2014. That agreement continues to be in effect until the negotiations to renew the contract are complete. The City granted a second franchise agreement to Verizon which provides competition for residents and businesses. Cable is no longer the only choice for families seeking home entertainment. Competition from other mediums, e.g. Netflix, Hulu, Amazon, Apple TV, etc. have given families other entertainment options. Therefore, it is expected that cable franchise fees will decline slowly over time. Revenue from cable franchise fee peaked in FY 2017 and has trended lower for six consecutive quarters. Therefore, revenue estimates for FY 2020 and FY 2021 are \$388,000 and \$385,000, respectively.

REVENUE FROM OTHER AGENCIES

State Aid for Police Protection (SAPP) is allocated to counties and municipalities that have annual expenditures for police protection of at least \$5,000 and employ at least one qualified full-time police officer. The State abandoned its long standing formula to allocate aid for police protection in favor of a flat dollar grant to local police agencies in FY 2011. Greenbelt's share of this grant for FY 2019 was \$446,000, a decline from FY 2018 (2%). This grant is based on proportional expenditures state-wide. The City's FY 2020 SAPP revenue is estimated to be slightly less than budgeted at \$445,000. Revenues for FY 2021 are projected to be the same.

Landfill Disposal Rebate - The County accepts solid waste from municipalities as well as private contractors. Municipalities receive a rebate of collected landfill fees. This rebate has been \$57,700 since 1996 .

SERVICE CHARGES

The City charges a **Refuse Collection and Recycling** fee to all participating neighborhoods in Greenbelt. It should be noted that approximately 83% of the City's cost to provide refuse and recycling service is fixed. Salaries, benefits, equipment maintenance, insurance, etc. do not vary as a result of new or lost customers.

The two variable costs are the tipping fee for refuse and the recycling fee. The City increased its refuse collection fee by \$3 per quarter, or 4.5%, to \$70 in FY 2017 to cover the cost of using the County's Recycling Facility. It was the first increase since FY 2011. No increases to refuse and recycling fees are proposed in FY 2021.

The City's **Recreation Department** charges user fees for many of its programs. These user fees can be susceptible to economic pressures because of their discretionary nature. The Department is proposing fee increases for certain programs. In FY 2021, fee based recreation revenues are estimated to be \$1,653,000, an increase of 0.5% from a year ago.

The Maryland National Capital Park and Planning Commission (M-NCPPC) increased their minimum wage in May 2018 for lifeguards to \$15 per hour, or \$3.50 higher than the starting pay for lifeguards at the Aquatic & Fitness Center. Greenbelt responded with wage increases as well, but did not match the M-NCPPC wage increase. Recreation program fees cannot be increased to fully offset the accelerating increases of minimum wages in nearby jurisdictions. Therefore, other City revenues, specifically real estate taxes, will continue to be required to balance recreation programming.

Greenbelt Aquatic and Fitness Center (GAFC) – The GAFC opened for business in September 1991. The facility remains open 365 days a year. User fees for the City's fitness center and swimming pools are accounted for here. Nowhere in the budget (except for possibly Greenbelt's Kids) is the effect of increasing the minimum wage felt more deeply than in this budget. Staff is recommending a 3% fee

increase for all passes and a 25 cent increase for all daily admissions. GAFC revenues are projected to be \$581,000 and \$595,000 in FY 2020 and FY 2021, respectively.

Community Center fee based revenue supports approximately 20% of the cost to operate the facility. Rental fees for the gym, dance studio, multipurpose room and meeting rooms were last increased in FY 2013. Tenant rents are tied to the Consumer Price Index (CPI). Tenant leases expire throughout the fiscal year and are adjusted accordingly. Staff is proposing a 10% increase in hourly room rental rates for FY 2021. Revenue for the Community Center is expected to be \$208,000 in FY 2020 and FY 2021.

The **Greenbelt's Kids** budget accounts for all revenues generated by programing focused toward children in Greenbelt. This includes spring and summer camps, after school programs and miscellaneous classes. Camp fees account for approximately four-fifths of Greenbelt's Kids revenue.

The Recreation Department's long-standing goal for Greenbelt's Kids revenue to achieve a ratio of revenues to expenditures of 125% is no longer possible. The reliance on part-time staff to run youth programming (e.g. summer camps) and the effect of minimum wage increases over the past four fiscal years has created the fiscal reality that revenues will at best cover operating expenditures on a one for one basis.

FINES AND FORFEITURES

This category is comprised of the fines for parking violations, impound fees, false fire alarm fines and municipal infractions. The fine for Parking Tickets was last increased from \$25 to \$40 in FY 2006. Parking enforcement expected revenue is estimated at \$75,000 for FY 2020 and FY 2021, respectively.

The City initiated its **Red Light Camera Program** in FY 2002. This program was designed to reduce the number of traffic signal violations and increase traffic safety within Greenbelt. During FY 2020, revenue in this program was coming in lower than expected. After reviewing the detailed receipts it was determined the vendor had not transferred monies due to Greenbelt. The city received a large one-time allocation which was placed in the Special Projects Fund to pay for a one-time project. Revenue in this category is expected to be \$450,000 in FY 2021.

The City's **Speed Camera Program** began in November 2012. Because these cameras must be within one-half mile of a school, many of the cameras are in residential sections of the City. Revenue from speed cameras declined several years after peaking in the second year of the program. However, in recent fiscal years, the revenue has been relatively stable. Revenues for FY 2020 and FY 2021 are estimated at \$350,000.

MISCELLANEOUS

The City invests most of its available monies in the Maryland Local Government Investment Pool (MLGIP). Rates at MLGIP rise and fall in line with the actions of the Federal Reserve Board (FRB). Prior to FY 2017, the interest rate was near zero. The FRB made its first quarter percent interest rate increase since the “Great Recession” in 2015. Since then, there was one rate increase in 2016, two more in 2017 and four one-quarter percent increases in calendar year 2018. In July 2019, the FRB reduced its rate by 0.25 percent, lowering the federal funds rate to a range of 2 percent to 2.25 percent. As a result, it is proposed to set the interest revenue budget at \$150,000 for FY 2021.

Partnerships - The City has two active partnerships that provide additional services to the residents of Greenbelt. The first is a public private partnership to provide additional police support at the **Franklin Park Apartments**. In FY 2021, it is proposed to maintain this agreement at \$70,000.

The second partnership provides street cleaning services to residents of Greenbelt, Berwyn Heights, College Park and New Carrollton (a.k.a. Four Cities). Expenditures account for the related expenditures are shown in the Public Works budget. It is estimated that the share of expenditures from Greenbelt’s partners in the Four Cities will be \$86,800 in FY 2021.

SUMMARY OF CHANGES TO GENERAL FUND EXPENDITURE LINE ITEMS

FY 21

This section will explain changes that are common to many of the City's operating budgets. The information is consolidated here for your convenience.

Lines 01 through 16 and 23 through 25- Salaries: Cost of living adjustments (COLA) of 2% for all classified employees are integrated into salary line items beginning on July 1. Merit pay is calculated at 3% on each individual employee's anniversary date which occurs throughout the fiscal year.

Lines 19 through 22 and 26: These line items account for part-time employee salaries. These line items show the variable personnel cost to provide many recreational services. Since FY 2015, part-time salaries have risen more than \$400,000, or 55%, which is in line with the increase of the minimum wage from \$7.25 to \$11.50 per hour. It is believed that user revenue offsets to these wage increases would have made recreational programming unaffordable for many families.

Line 28 - Benefits: Health insurance premiums have not yet been set for FY 2021. However, a 10% increase is projected at this time for FY 2021.

Line 33 - Insurance: The City places its insurance needs with the Local Government Insurance Trust (LGIT) and Key Risk Insurance. LGIT provides the City with all lines of insurance except for workers' compensation.

Line 39 - Utilities: Estimated expenditures for all utilities are reflected in this line including natural gas, electricity, water and heating oil (used to heat the greenhouse at Public Works).

Line 50 - Motor Equipment Maintenance: The cost of motor vehicle fuel (gasoline and diesel) is the most difficult commodity to project a year or more into the future. That said, a good faith effort to estimate this commodity must be attempted. City vehicles require approximately 100,000 gallons of fuel annually. Therefore, a one cent increase or decrease in the average price of motor vehicle fuel will cost or save the City approximately \$1,000. It should be noted that because of bulk purchasing, the City pays approximately 30 cents per gallon less than the prices at local Greenbelt gas stations.

GENERAL FUND SUMMARY - EXPENDITURES

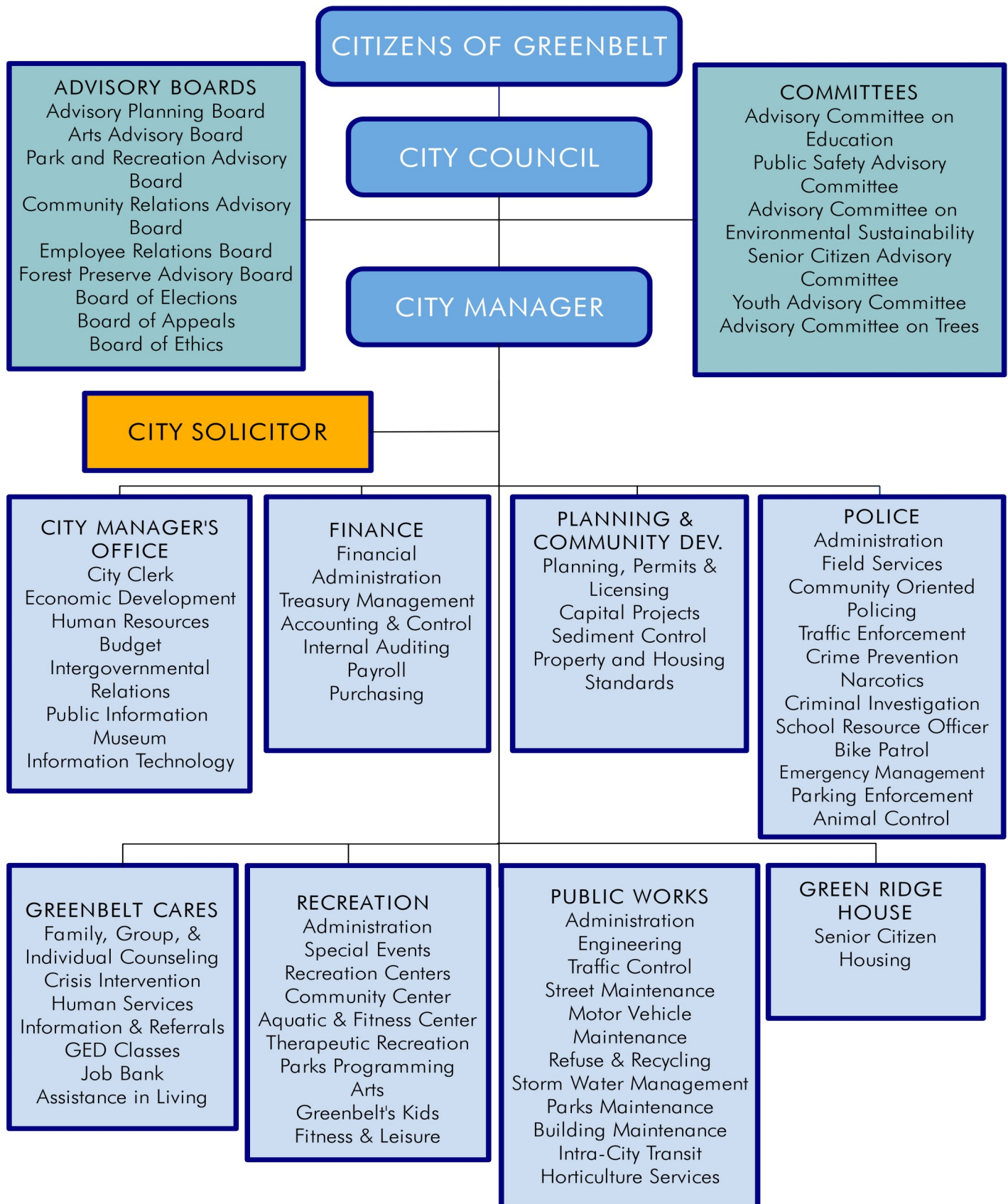
	FY2018 Actual Trans.	FY2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
GENERAL GOVERNMENT						
110 City Council						
Personnel Expenses	\$96,167	\$100,217	\$104,300	\$103,500	\$106,900	\$0
Other Operating Expenses	47,513	47,340	43,900	45,500	50,700	0
Total	\$143,680	\$147,557	\$148,200	\$149,000	\$157,600	\$0
120 Administration						
Personnel Expenses	\$640,826	\$748,934	\$724,200	\$727,000	\$773,700	\$0
Other Operating Expenses	52,127	64,615	57,400	59,600	59,400	0
Total	\$692,953	\$813,549	\$781,600	\$786,600	\$833,100	\$0
125 Economic Development						
Personnel Expenses	\$0	\$0	\$104,200	\$103,700	\$109,700	\$0
Other Operating Expenses	0	0	21,700	19,800	20,800	0
Total	\$0	\$0	\$125,900	\$123,500	\$130,500	\$0
130 Elections						
Other Operating Expenses	\$31,475	\$0	\$32,000	\$31,200	\$0	\$0
Total	\$31,475	\$0	\$32,000	\$31,200	\$0	\$0
135 Human Resources						
Personnel Expenses	\$0	\$0	\$318,700	\$314,000	\$335,700	\$0
Other Operating Expenses	0	0	25,300	26,300	101,400	0
Total	\$0	\$0	\$344,000	\$340,300	\$437,100	\$0
140 Finance						
Personnel Expenses	\$775,078	\$846,703	\$700,100	\$752,300	\$653,400	\$0
Other Operating Expenses	159,350	169,175	139,100	140,800	145,000	0
Total	\$934,429	\$1,015,878	\$839,200	\$893,100	\$798,400	\$0
145 Information Technology						
Personnel Expenses	\$531,762	\$559,436	\$594,400	\$594,300	\$614,900	\$0
Other Operating Expenses	95,119	143,095	153,900	152,700	157,000	0
Capital Outlay	0	12,551	10,000	10,000	10,000	0
Total	\$626,881	\$715,082	\$758,300	\$757,000	\$781,900	\$0
150 Legal Counsel						
Other Operating Expenses	\$152,893	\$211,112	\$195,000	\$285,000	\$235,000	\$0
Total	\$152,893	\$211,112	\$195,000	\$285,000	\$235,000	\$0
180 Municipal Building						
Personnel Expenses	\$32,860	\$26,197	\$28,500	\$28,500	\$30,000	\$0
Other Operating Expenses	47,594	49,154	51,400	48,200	47,500	0
Total	\$80,454	\$75,351	\$79,900	\$76,700	\$77,500	\$0
190 Community Promotion						
Personnel Expenses	\$161,853	\$186,343	\$108,200	\$214,100	\$261,800	\$0
Other Operating Expenses	112,606	99,759	108,200	127,100	108,300	0
Total	\$274,459	\$286,102	\$216,400	\$341,200	\$370,100	\$0
195 Public Officers Association						
Other Operating Expenses	\$47,599	\$61,437	\$68,300	\$69,800	\$71,700	\$0
Total	\$47,599	\$61,437	\$68,300	\$69,800	\$71,700	\$0
TOTAL GENERAL GOVERNMENT	\$2,984,823	\$3,326,068	\$3,588,800	\$3,853,400	\$3,892,900	\$0

	FY2018 Actual Trans.	FY2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
PLANNING & COMMUNITY DEVELOPMENT						
210 Planning						
Personnel Expenses	\$221,910	\$287,995	\$339,200	\$313,600	\$360,700	\$0
Other Operating Expenses	51,167	7,782	40,700	41,200	41,000	0
Total	<u>\$273,077</u>	<u>\$295,777</u>	<u>\$379,900</u>	<u>\$354,800</u>	<u>\$401,700</u>	<u>\$0</u>
220 Community Development						
Personnel Expenses	\$309,065	\$386,602	\$548,600	\$357,100	\$591,800	\$0
Other Operating Expenses	205,832	220,138	114,400	117,800	119,800	0
Capital Outlay	0	0	0	0	0	0
Total	<u>\$514,896</u>	<u>\$606,740</u>	<u>\$663,000</u>	<u>\$474,900</u>	<u>\$711,600</u>	<u>\$0</u>
TOTAL PLANNING & COMMUNITY DEVELOPMENT	<u>\$787,973</u>	<u>\$902,517</u>	<u>\$1,042,900</u>	<u>\$829,700</u>	<u>\$1,113,300</u>	<u>\$0</u>
PUBLIC SAFETY						
310 Police Department						
Personnel Expenses	\$7,873,420	\$8,266,119	\$9,173,400	\$8,446,500	\$9,519,800	\$0
Other Operating Expenses	1,451,908	1,534,398	1,625,900	1,577,600	1,636,300	0
Capital Outlay	347,923	378,488	287,000	440,000	392,000	0
Total	<u>\$9,673,251</u>	<u>\$10,179,005</u>	<u>\$11,086,300</u>	<u>\$10,464,100</u>	<u>\$11,548,100</u>	<u>\$0</u>
330 Animal Control						
Personnel Expenses	\$194,993	\$210,205	\$293,200	\$173,500	\$270,000	\$0
Other Operating Expenses	57,655	56,786	44,600	43,500	43,500	0
Total	<u>\$252,647</u>	<u>\$266,991</u>	<u>\$337,800</u>	<u>\$217,000</u>	<u>\$313,500</u>	<u>\$0</u>
340 Fire and Rescue Service						
Other Operating Expenses	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Capital Outlay	88,000	120,000	120,000	120,000	120,000	0
Total	<u>\$98,000</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$0</u>
TOTAL PUBLIC SAFETY	<u>\$10,023,899</u>	<u>\$10,575,996</u>	<u>\$11,554,100</u>	<u>\$10,811,100</u>	<u>\$11,991,600</u>	<u>\$0</u>
PUBLIC WORKS						
410 Public Works Administration						
Personnel Expenses	\$1,111,395	\$1,284,095	\$1,349,100	\$1,297,600	\$1,375,700	\$0
Other Operating Expenses	152,374	151,943	160,700	163,100	166,300	0
Total	<u>\$1,263,769</u>	<u>\$1,436,038</u>	<u>\$1,509,800</u>	<u>\$1,460,700</u>	<u>\$1,542,000</u>	<u>\$0</u>
420 Equipment Maintenance						
Personnel Expenses	\$135,053	\$164,153	\$184,200	\$169,600	\$186,500	\$0
Other Operating Expenses	96,966	103,305	115,800	105,200	111,100	0
Total	<u>\$232,019</u>	<u>\$267,458</u>	<u>\$300,000</u>	<u>\$274,800</u>	<u>\$297,600</u>	<u>\$0</u>

	FY2018 Actual Trans.	FY2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
440 Street Maintenance						
Personnel Expenses	\$625,861	\$647,572	\$639,700	\$665,400	\$680,700	\$0
Other Operating Expenses	309,837	283,371	330,000	309,400	325,900	0
Total	\$935,698	\$930,943	\$969,700	\$974,800	\$1,006,600	\$0
445 Four Cities Street Cleaning						
Personnel Expenses	\$75,557	\$80,878	\$85,700	\$86,200	\$87,400	\$0
Other Operating Expenses	24,566	31,055	27,100	29,600	28,300	0
Total	\$100,123	\$111,933	\$112,800	\$115,800	\$115,700	\$0
450 Waste Collection & Disposal						
Personnel Expenses	\$539,592	\$591,813	\$604,000	\$536,900	\$596,600	\$0
Other Operating Expenses	192,105	206,778	200,800	203,400	211,100	0
Total	\$731,697	\$798,591	\$804,800	\$740,300	\$807,700	\$0
460 City Cemetery						
Personnel Expenses	\$4,067	\$809	\$2,500	\$2,500	\$2,500	\$0
Other Operating Expenses	2,875	2,125	2,800	2,800	2,800	0
Capital Outlay	0	0	0	0	0	0
Total	\$6,942	\$2,934	\$5,300	\$5,300	\$5,300	\$0
470 Roosevelt Center						
Personnel Expenses	\$72,982	\$100,254	\$111,100	\$122,500	\$117,700	\$0
Other Operating Expenses	23,368	34,366	29,300	31,300	30,300	0
Total	\$96,351	\$134,620	\$140,400	\$153,800	\$148,000	\$0
TOTAL PUBLIC WORKS	<u>\$3,366,600</u>	<u>\$3,682,517</u>	<u>\$3,842,800</u>	<u>\$3,725,500</u>	<u>\$3,922,900</u>	<u>\$0</u>
GREENBELT CARES						
510 Youth Services Bureau						
Personnel Expenses	\$684,229	\$708,358	\$744,900	\$632,600	\$876,100	\$0
Other Operating Expenses	50,641	50,885	36,400	35,600	35,300	0
Total	<u>\$734,869</u>	<u>\$759,243</u>	<u>\$781,300</u>	<u>\$668,200</u>	<u>\$911,400</u>	<u>\$0</u>
520 Greenbelt Assistance in Living						
Personnel Expenses	\$247,965	\$306,533	\$326,300	\$296,400	\$369,600	\$0
Other Operating Expenses	11,235	33,170	11,100	41,800	7,800	0
Total	<u>\$259,200</u>	<u>\$339,703</u>	<u>\$337,400</u>	<u>\$338,200</u>	<u>\$377,400</u>	<u>\$0</u>
530 Service Coordination Program						
Personnel Expenses	\$66,129	\$73,316	\$76,600	\$80,700	\$82,300	\$0
Other Operating Expenses	0	0	0	0	4,900	0
Capital Outlay	71,793	77,323	81,500	85,700	0	0
Total	<u>\$137,921</u>	<u>\$150,639</u>	<u>\$158,100</u>	<u>\$166,400</u>	<u>\$87,200</u>	<u>\$0</u>
TOTAL GREENBELT CARES	<u>\$1,131,991</u>	<u>\$1,249,585</u>	<u>\$1,276,800</u>	<u>\$1,172,800</u>	<u>\$1,376,000</u>	<u>\$0</u>

	FY2018 Actual Trans.	FY2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
RECREATION & PARKS						
610 Recreation Administration						
Personnel Expenses	\$622,085	\$569,622	\$661,000	\$521,100	\$652,300	\$0
Other Operating Expenses	80,470	67,559	73,500	67,500	69,000	0
Total	<u>\$702,555</u>	<u>\$637,181</u>	<u>\$734,500</u>	<u>\$588,600</u>	<u>\$721,300</u>	<u>\$0</u>
620 Recreation Centers						
Personnel Expenses	\$539,204	\$569,681	\$605,000	\$585,800	\$624,400	\$0
Other Operating Expenses	133,022	159,240	129,300	126,500	127,300	0
Total	<u>\$672,226</u>	<u>\$728,921</u>	<u>\$734,300</u>	<u>\$712,300</u>	<u>\$751,700</u>	<u>\$0</u>
650 Aquatic and Fitness Center						
Personnel Expenses	\$826,035	\$878,262	\$927,100	\$869,800	\$921,600	\$0
Other Operating Expenses	362,480	357,378	362,700	347,500	346,900	0
Total	<u>\$1,188,515</u>	<u>\$1,235,640</u>	<u>\$1,289,800</u>	<u>\$1,217,300</u>	<u>\$1,268,500</u>	<u>\$0</u>
660 Community Center						
Personnel Expenses	\$632,629	\$677,628	\$694,000	\$697,300	\$723,800	\$0
Other Operating Expenses	237,769	237,745	239,000	231,200	233,000	0
Total	<u>\$870,398</u>	<u>\$915,373</u>	<u>\$933,000</u>	<u>\$928,500</u>	<u>\$956,800</u>	<u>\$0</u>
665 Greenbelt's Kids						
Personnel Expenses	\$422,359	\$446,641	\$453,200	\$494,300	\$503,000	\$0
Other Operating Expenses	127,092	98,414	116,700	102,300	104,900	0
Total	<u>\$549,451</u>	<u>\$545,055</u>	<u>\$569,900</u>	<u>\$596,600</u>	<u>\$607,900</u>	<u>\$0</u>
670 Therapeutic Recreation						
Personnel Expenses	\$190,699	\$132,496	\$141,700	\$140,760	\$145,100	\$0
Other Operating Expenses	21,874	17,255	30,300	22,300	22,300	0
Total	<u>\$212,573</u>	<u>\$149,751</u>	<u>\$172,000</u>	<u>\$163,060</u>	<u>\$167,400</u>	<u>\$0</u>
675 Fitness & Leisure						
Personnel Expenses	\$91,484	\$97,970	\$102,900	\$100,800	\$108,400	\$0
Other Operating Expenses	29,098	39,224	38,100	39,700	40,700	0
Total	<u>\$120,582</u>	<u>\$137,194</u>	<u>\$141,000</u>	<u>\$140,500</u>	<u>\$149,100</u>	<u>\$0</u>
685 Arts						
Personnel Expenses	\$181,184	\$191,469	\$197,800	\$195,200	\$210,000	\$0
Other Operating Expenses	26,412	26,709	31,800	29,650	39,100	0
Capital Outlay	0	0	5,000	0	0	0
Total	<u>\$207,596</u>	<u>\$218,178</u>	<u>\$234,600</u>	<u>\$224,850</u>	<u>\$249,100</u>	<u>\$0</u>
690 Special Events						
Personnel Expenses	\$60,770	\$54,152	\$62,700	\$60,200	\$60,200	\$0
Other Operating Expenses	50,141	41,805	43,100	45,800	44,300	0
Total	<u>\$110,911</u>	<u>\$95,957</u>	<u>\$105,800</u>	<u>\$106,000</u>	<u>\$104,500</u>	<u>\$0</u>

	FY2018 Actual Trans.	FY2019 Actual Trans.	FY 2020 Adopted Budget	FY 2020 Estimated Trans.	FY 2021 Proposed Budget	FY 2021 Adopted Budget
700 Parks						
Personnel Expenses	\$876,570	\$901,503	\$997,800	\$1,031,300	\$1,130,600	\$0
Other Operating Expenses	198,901	229,535	226,700	230,400	228,900	0
Total	<u>\$1,075,471</u>	<u>\$1,131,038</u>	<u>\$1,224,500</u>	<u>\$1,261,700</u>	<u>\$1,359,500</u>	<u>\$0</u>
TOTAL RECREATION & PARKS	<u>\$5,710,277</u>	<u>\$5,794,288</u>	<u>\$6,139,400</u>	<u>\$5,939,410</u>	<u>\$6,335,800</u>	<u>\$0</u>
MISCELLANEOUS						
910 Grants and Contributions						
Personnel Expenses	\$8,500	\$8,610	\$8,000	\$8,650	\$8,000	\$0
Other Operating Expenses	(8,500)	(8,610)	16,900	16,250	16,900	0
Total	<u>\$0</u>	<u>\$0</u>	<u>\$24,900</u>	<u>\$24,900</u>	<u>\$24,900</u>	<u>\$0</u>
920 Intra-City Transit Service						
Personnel Expenses	\$95,265	\$101,898	\$100,600	\$104,700	\$106,500	\$0
Other Operating Expenses	11,875	11,870	12,700	15,000	14,300	0
Total	<u>\$107,140</u>	<u>\$113,768</u>	<u>\$113,300</u>	<u>\$119,700</u>	<u>\$120,800</u>	<u>\$0</u>
930 Museum						
Personnel Expenses	\$105,463	\$112,526	\$117,600	\$117,800	\$135,600	\$0
Other Operating Expenses	16,670	17,857	23,900	29,800	36,400	0
Total	<u>\$122,133</u>	<u>\$130,383</u>	<u>\$141,500</u>	<u>\$147,600</u>	<u>\$172,000</u>	<u>\$0</u>
TOTAL MISCELLANEOUS	<u>\$229,273</u>	<u>\$244,151</u>	<u>\$279,700</u>	<u>\$292,200</u>	<u>\$317,700</u>	<u>\$0</u>
NON-DEPARTMENTAL						
Insurance	\$689,925	\$520,476	\$541,000	\$589,800	\$619,200	\$0
Other Services	413	292	1,000	3,500	2,000	0
Building Maint. - Painting	6,202	8,874	6,000	6,000	6,000	0
Special Programs	75,434	79,021	148,000	169,500	69,500	0
Unallocated Appropriations	3,397	25,819	22,200	20,000	20,000	0
MSRA Admin Fees	31,558	29,041	28,400	28,000	29,000	0
Retiree Prescription Subsidy	16,740	29,278	20,000	20,000	20,000	0
TOTAL NON-DEPARTMENTAL	<u>\$823,668</u>	<u>\$692,801</u>	<u>\$766,600</u>	<u>\$836,800</u>	<u>\$765,700</u>	<u>\$0</u>
FUND TRANSFERS						
Building Capital Res. Fund	\$335,000	\$1,000,000	\$475,000	\$850,000	\$700,000	\$0
Capital Improvements	700,000	1,215,000	820,000	1,200,000	1,000,000	0
Debt Service Fund Payment	705,000	805,000	817,000	817,000	1,030,000	0
Replacement Fund Reserve	320,000	350,000	360,000	800,000	450,000	0
Special Projects Fund	0	57,000	25,000	132,000	30,000	0
2001 Bond Fund	1,028,670	0	0	0	0	0
TOTAL FUND TRANSFERS	<u>\$3,088,670</u>	<u>\$3,427,000</u>	<u>\$2,497,000</u>	<u>\$3,799,000</u>	<u>\$3,210,000</u>	<u>\$0</u>
TOTAL DEPARTMENTS	<u>\$28,147,173</u>	<u>\$29,894,923</u>	<u>\$30,988,100</u>	<u>\$31,259,910</u>	<u>\$32,925,900</u>	<u>\$0</u>



	Auth. FY 2018	Auth. FY 2019	Auth. FY 2020	Prop. FY 2021	Auth. FY 2021
100 General Government	21.0	22.5	22.5	22.5	
200 Planning & Community Development	8.0	9.0	9.0	9.0	
300 Public Safety	74.0	75.0	75.0	75.0	
400 Public Works	55.6	57.0	57.0	57.0	
500 Greenbelt CARES	10.3	11.6	11.6	11.6	
600 Recreation	59.6	59.6	59.6	59.6	
930 Museum	1.0	1.0	1.0	1.0	
Total FTE	229.5	235.7	235.7	235.7	0.0

NOTE: The Personnel Staffing schedules express all positions, including non-classified, in terms of Full Time Equivalent (FTE) expressed to the nearest tenth of a full time position (2,080 hours). Thus, a part time employee working 600 hours a year would be reported as .3 FTE and 4 employees working 600 hours would be reported as 1.2 FTE.

[illegible]